

MAINE STATE LEGISLATURE

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RMS

L.D. 1224

DATE: 5-3-99

(Filing No. H-389)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
119TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 867, L.D. 1224, Bill, "An Act to Allow the Town of Cornville to Receive its 1997 Tree Growth Tax Reimbursement"

Amend the bill by striking out the title and substituting the following:

'An Act Relating to Tree Growth Reimbursement'

Further amend the bill by inserting after the title and before the enacting clause the following:

'Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, several towns were ineligible for reimbursement for property tax loss resulting from classification under the tree growth tax law for program years 1997 and 1998 because their municipal valuation returns were not filed on time; and

Whereas, surplus funds are available in the appropriation for tree growth tax reimbursement in fiscal year 1998-99; and

Whereas, reimbursement for tree growth tax loss provides needed property tax relief; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,'

COMMITTEE AMENDMENT

R.S.

2 Further amend the bill by striking out everything after the
enacting clause and before the summary and inserting in its place
the following:

4
6 **'Sec. 1. Reimbursement for tree growth tax loss for 1997 and 1998**
program years. Notwithstanding the Maine Revised Statutes, Title
8 36, section 578, the State Tax Assessor shall reimburse
municipalities as provided in that section that were ineligible
10 for reimbursement for program years 1997 and 1998 because the
return required by Title 36, section 383 was not filed on time.
12 For a municipality with a population of 2,000 or less, the
payment must be reduced by \$50 for the first late day plus \$10
14 for each late day thereafter. For a municipality with a
population of more than 2,000, the penalty must be reduced by
\$100 for the first late day plus \$20 for each late day
16 thereafter. Reimbursement must be paid from any surplus
remaining in the appropriation for tree growth tax reimbursement
18 for fiscal year 1998-99. If the surplus is not sufficient to
fund the full amount of reimbursement, payments must be prorated
20 according to the amount available.

22 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.'

24
26 Further amend the bill by inserting at the end before the
summary the following:

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30 **'FISCAL NOTE**

32 This bill will reduce the amounts that will lapse to the
General Fund from the Tree Growth Tax Reimbursement program at
the end of fiscal year 1998-99. The amount of this reduction is
34 estimated to be \$126,652.

36 Based on recent estimates for the Tree Growth Tax
Reimbursement program, the amount of the fiscal year 1998-99
38 "surplus", the unexpended amounts at the end of fiscal year
1998-99, will be approximately \$880,000. The Governor's proposed
40 supplemental, "Part 2", budget, as modified by changes submitted
March 29, 1999, includes a provision that will carry forward
42 \$400,000 of the unencumbered balance in Tree Growth Tax
Reimbursement program remaining on June 30, 1999 to offset a
44 deappropriation of that amount in fiscal year 1999-00.'

46
48 **SUMMARY**

50 This amendment replaces the original bill. The amendment
provides reimbursement for all municipalities that were
ineligible for program years 1997 and 1998 because they failed to

R & S.

COMMITTEE AMENDMENT "A" to H.P. 867, L.D. 1224

2 file the municipal valuation return on time. The amendment
requires that the reimbursement be reduced for each date that the
4 municipal valuation return was late. Payment must be made from
any surplus available in the appropriation for tree growth tax
reimbursement for fiscal year 1998-99.